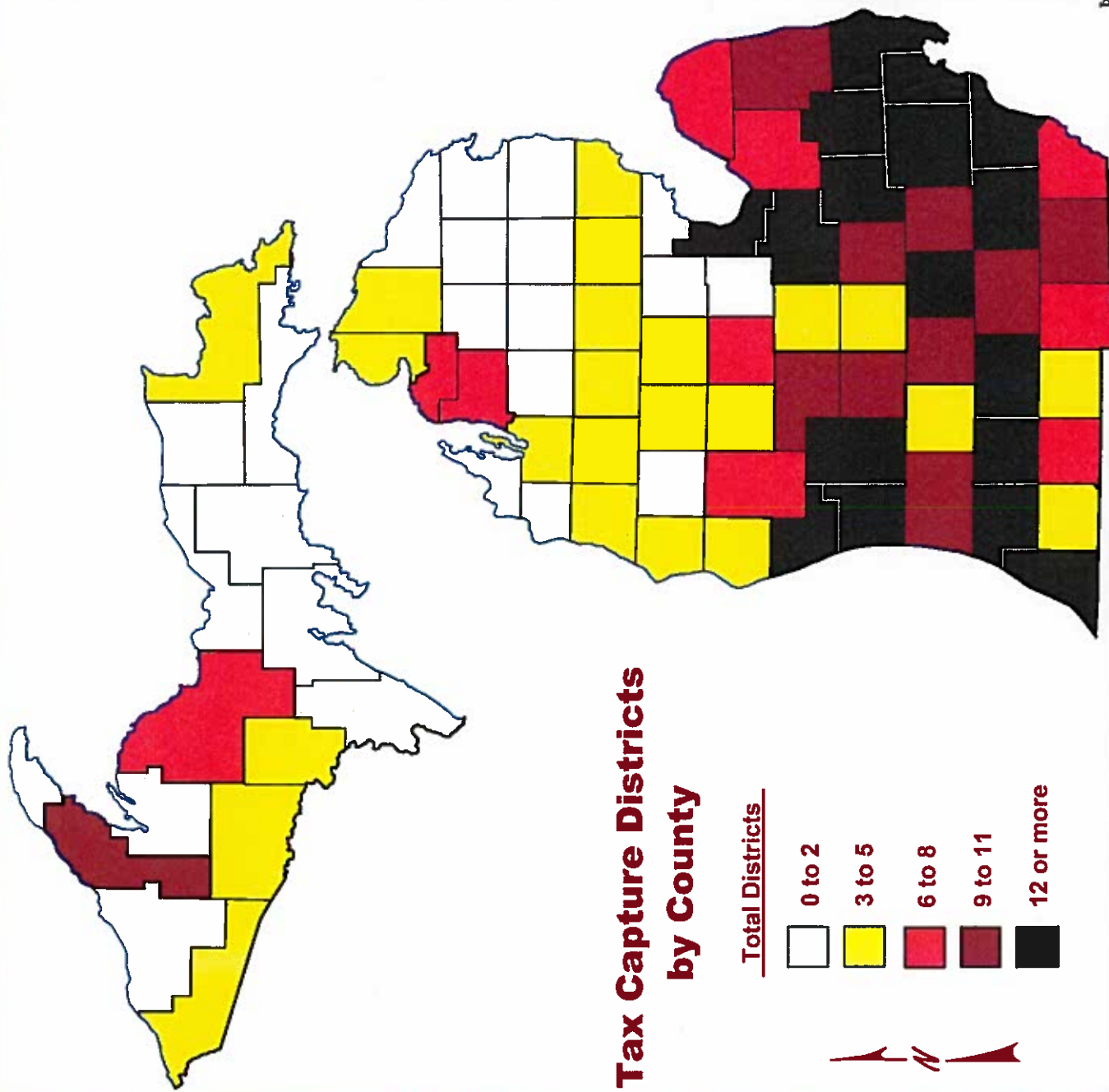


## TOP 20

## COUNTDOWN

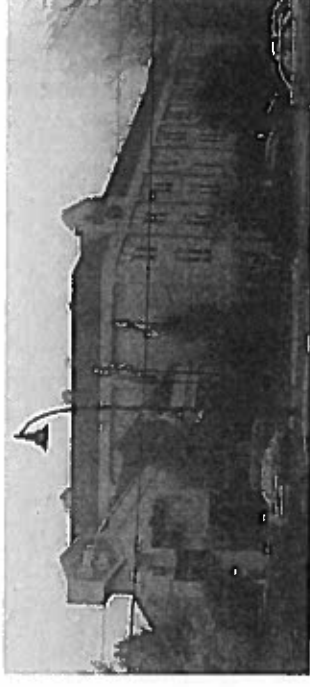
Wayne	65
Oakland	57
St. Clair	27
Saginaw	26
Kent	24
Ingham	23
Genesee	22
Bay	21
Washtenaw	20
Macomb	18
Berrien	16
Lapeer	16
Calhoun	15
Kalamazoo	15
Muskegon	15
Van Buren	15
Ottawa	14
Jackson	11
Lenawee	11
Shiawassee	11

SOURCE: Michigan Association of Counties



# MOCK TAX BILL

## Hampton Inn



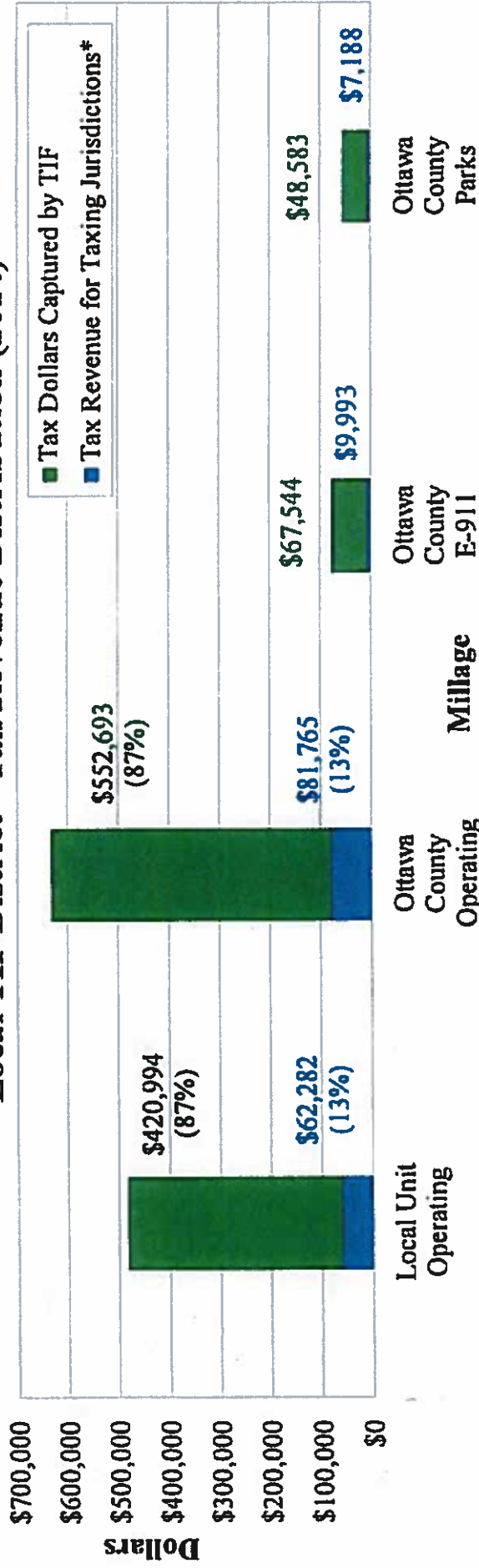
1991 Taxable Value:	\$ 56,900
2013 Taxable Value:	\$ 1,247,900

Millage Category	Millage Rate	DDA Capture	Remainder
County Operating	6.6100	\$ 7,873	\$ 376
Transportation Authority	0.8620	\$ 1,027	\$ 49
Medical Care Facility	0.7000	\$ 834	\$ 40
Commission on Aging	0.7500	\$ 893	\$ 43
Parks and Recreation	0.3500	\$ 417	\$ 20
Township Operating*	1.0000	\$ 1,191	\$ 57
Township Fire*	2.1000	\$ 2,501	\$ 119
TOTAL PROPERTY TAX DUE:			\$ 15,439

\*Township operating and fire millage captures are returned to Township through service agreements

MAC

**Figure 2**  
**Local TIF District - Tax Revenue Distribution (2014)**



\* Tax revenue was calculated using the base year TV of the TIF district and the 2014 millage rate

## TIFA pays into city budget again

 Jennifer Bowman, Battle Creek Enquirer 4:39 p.m. EDT May 3, 2016



(Photo: Enquirer file)

The Battle Creek Tax Increment Finance Authority will pay the city \$825,000 after again approving an annual contribution to its general fund.

Board members voted 6-5 during their meeting Thursday to approve its budget for next fiscal year, which calls for \$4.9 million in spending. It includes the annual \$2.7 million payment to economic development group Battle Creek Unlimited for marketing and administrative work, and a \$300,000 transfer from the fund balance to help cover the payment to the city.

Mike Rae, Steve Claywell, Richard Frantz, Betty Tuggle and Jim Noble cast the dissenting votes.

It's the second year the TIFA board has ultimately approved a contribution to the city's general fund. Both times members have expressed concerns about the services for which the city has billed the TIFA and for receiving the proposed figure too late in the budget planning process. The board's finance committee had met just the night before to vote on a recommendation.

Last year, the TIFA board in another split vote approved a nearly \$1.7 million payment for the city ([/story/news/local/2015/05/12/tifa-funds-may-bolster-bc-budget/27211609/](http://story/news/local/2015/05/12/tifa-funds-may-bolster-bc-budget/27211609/)). The city said part of it covered administrative costs that were previously never billed by the city. Some of it also was used to help the city offset downtown maintenance costs, which no longer are covered by the financially strapped Downtown Development Authority.

The city's payment request also comes as the city grapples with stagnant revenue and works through a projected budget deficit for next fiscal year. Battle Creek City Manager Rebecca Fleury, who also sits on the TIFA board, said the administrative services offered to TIFA can no longer be covered by the city.

She said the city has seen flat revenues in every area except the TIFA district, which includes Fort Custer Industrial Park.

"This is a very important piece of the city, but if the city crumbles around the park, it doesn't do any of us good," Fleury said.

Rae told fellow board members he never understood the formula used by the city to calculate last year's figure. This year's request is about half of that payment, even though it was meant to be a "catch-up" for previous years of work, he said.

"What's the meat on the bones, i.e., what are these expenses?" Rae said.

In a memo provided to board members, the city claimed that it provides about \$986,000 annually in services to the TIFA. That includes 300 hours, or \$45,000, for the city attorney's office; \$290,000 of services from the city manager's office, estimated at 2,000 hours of work from five staff members and \$140,000 in spending; police calls, listed at \$231,270 for 1,186 calls; and \$108,882 in fire services for about 207 calls.

It also includes some \$200,000 in work from revenue services such as the finance and assessor's office.

A separate email provided to the board said only \$277,000 of the TIFA board's \$1.7 million payment last year covered past administrative services.

Several board members pushed back on some of the services, especially those provided by the police and fire departments. They also requested that the city calculate how much money it receives in revenue from the Fort, including income taxes from employees and property taxes paid by businesses.

Frantz said the Fort was being double-billed for the services "which they're entitled to by living here and having a business here."

Until these payment requests, he said, there were no issues with the relationship between the city, the TIFA and BCU.

"For the last two years, we have had to address this issue that has never come before this organization, and we are being assured that it isn't going to stop," Frantz said, "that we are going to be billed again."

The TIFA is a public body, run by an appointed board and with its own attorney ([/story/news/local/2015/03/21/public-funds-bcu-plays-stealthy-development-game/25115589/](http://story/news/local/2015/03/21/public-funds-bcu-plays-stealthy-development-game/25115589/)). It captures extra property tax revenue when a property's taxable value increases beyond a base-year assessment and uses that money to help fund economic development. But much of the work is handled by BCU ([/story/news/local/2016/02/05/tifa-decides-against-hiring-staff/79870484/](http://story/news/local/2016/02/05/tifa-decides-against-hiring-staff/79870484/)), a private nonprofit agency that acts as the city's economic development arm for large business.